

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 105: CITIES AND TOWNS**

**§848-A. ASSESSMENT RATIO EVIDENCE**

Reports of assessment ratios contained in assessment ratio studies of the Bureau of Revenue Services are prima facie evidence of what the reported ratio is in fact, unless a party to proceedings related to a protested assessment establishes that the ratio was derived or established in a manner contrary to law or proves the existence of a different ratio. [ 2001, c. 396, §19 (AMD) . ]

In any proceedings relating to a protested assessment, it is a sufficient defense of the assessment that it is accurate within reasonable limits of practicality, except when a proven deviation of 10% or more from the relevant assessment ratio of the municipality or primary assessing area exists. [ 2001, c. 396, §19 (AMD) . ]

**SECTION HISTORY**

1969, c. 343, §2 (NEW). 1973, c. 625, §249 (AMD). 1977, c. 509, §22 (RPR). 1997, c. 526, §14 (AMD). 2001, c. 396, §19 (AMD).

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